

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 373 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

HARIVALLABHDAS KALIDAS CHARITABLE TRUST

Appearance:

MR MANISH R BHATT for Petitioner
SERVED BY RPAD for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

Date of decision: 01/08/96

ORAL JUDGEMENT

This reference is made by the Tribunal under section 256 (1) of the Income Tax Act, 1961 for the opinion of this Court. The questions referred are as under :-

"1. Whether on the facts and in the

circumstances of the case, the Tribunal was right in law in coming to the conclusion that the provisions of sec. 13 (1) a read with sec. 13 (2) (h) of the I.T. Act, 1961 were not applicable to the assessee ?

2. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the income of the assessee for the assessment year in question was exempted from taxation ?"

2. We did not discuss the matter in detail since the similar question has been considered by the Division Bench of this Court in the case of CIT vs. Saraladevi Sarabhai Trust No. 2 reported in 172 ITR 698 and also the decision of this Court in the case of CIT vs. Nirmala Bakubhai Foundation (Income Tax Reference No. 161 of 1984) decided on 26.7.1996.

3. Hence, we decided the question No. 1 against the revenue and in favour of the assessee.

4. So far as question No. 2 is concerned, we need not answer as it is consequence of question No. 1.

5. Reference is answered accordingly with no order as to costs.